

SOE 06 2522-10

4/18/2005



ANNUAL  
FINANCIAL  
REPORT  
53A-3-303

Utah School Districts  
and Charter Schools

For Fiscal Year Ending  
June 30, 2006

☒ BUDGET 53A-19-101

6/23/2005

Date of Hearing

6/23/2005

Date of Adoption

☐ ACTUAL 53A-3-404

\_\_\_\_\_  
Last Date Budget Amended by Board

32 Wasatch

Entity

Keith Johansen

6/16/2005

Prepared by

Date

keith.johansen@wasatch.educ  
email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

Keith Johansen  
Signature of Business Administrator:

8/18/05  
Date

Return the Budget report (paper copy)  
by July 15 (Aug 15) to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

1. School Finance & Statistics  
Richard Tolley  
[richard.tolley@schools.utah.gov](mailto:richard.tolley@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE

# ANNUAL FINANCIAL REPORT

8/23/2005

32 Wasatch				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

## REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,469,201	7,043,536	-	7,827,740
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	4,835			2,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	24,486	20,000		30,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	62,067	75,000		125,000
1700 Student Activities				
1900 Other Revenues From Local Sources	35,360	42,700		53,200
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	28,504			
TOTAL REVENUES FROM LOCAL SOURCES	6,624,453	7,181,236	-	8,037,940

# ANNUAL FINANCIAL REPORT

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32 Wasatch 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>3000 REVENUES FROM STATE SOURCES</b>				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12	4,570,325	5,199,319		5,241,246
3015 Necessary Existent Small Schools				
3020 Professional Staff	698,658	730,143		791,846
3025 Administrative Costs	103,200	104,736		109,440
Restricted Basic Programs				
3105 Special Education -- Add-On	920,297	943,017		1,049,137
3110 Special Education -- Self-Contained	212,276	189,470		195,257
3120 Extended Year Program -- Severely Disabled	10,320	10,474		11,252
3125 Special Education -- State Programs	43,921			6,712
3155 Applied Technology -- Add-On	589,143	585,247		636,951
3160 Applied Technology -- Set-Aside	18,499	19,072		20,460
3230 Class Size Reduction (State Funds)	517,670	537,158		556,751
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>	<b>7,684,309</b>	<b>8,318,636</b>	<b>-</b>	<b>8,619,052</b>
Other Minimum School Programs				
3211 Gifted and Talented	15,063	15,190		15,652
3212 Advanced Placement	7,493	7,493		6,361
3213 Concurrent Enrollment	114,514	114,514		123,912
3215 At-Risk -- Regular Program	38,346	38,096		44,654
3218 At-Risk -- Homeless and Minority	6,427	3,335		7,300
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody				
3255 Quality Teaching Block Grant	475,717	474,711		500,048
3260 Local Discretionary Block Grant	204,074	205,431		204,675
3270 Interventions for Student Success Block Grant	134,794	131,936		146,572
3405 Social Security and Retirement	1,950,588	2,163,437		2,283,037
3415 Pupil Transportation	664,570	615,629		616,480
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	80,605	86,528		98,653
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement				
3522 Job Enhancement				
3867 Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>	<b>11,376,500</b>	<b>12,174,936</b>	<b>-</b>	<b>12,666,396</b>
Less Basic Local Levy				
<b>TOTAL STATE SUPPORT AMOUNT *</b>	<b>11,376,500</b>	<b>12,174,936</b>	<b>-</b>	<b>12,666,396</b>
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)				21,161
3710 Driver Education (Behind-the-Wheel)	33,196	27,200		27,200
3866 Charter School Startup (New in FY06)	27,200	-		
3800 Supplementals / Other Bills	39,271	331,108		117,932
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>11,476,167</b>	<b>12,533,244</b>	<b>-</b>	<b>12,832,689</b>

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

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32 Wasatch 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State	341,863	396,472		432,030
4520 Programs for the Disabled (IDEA)	717,116	702,167		795,338
4530 Applied Technology Education	30,000			
4600 Other Restricted Federal Through State	117,821	98,890		152,231
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (in Lieu of Tax)	51,032	50,500		50,500
TOTAL REVENUES FROM FEDERAL SOURCES	1,257,832	1,248,029	-	1,430,099
TOTAL REVENUES, 10 GENERAL FUND	19,358,452	20,962,509	-	22,300,728

ANNUAL FINANCIAL REPORT

8/23/2005

32 Wasatch 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers	7,980,723	8,981,277		9,534,501
132 Salaries - Substitute Teachers	119,009	125,000		130,000
161 Salaries - Teacher Aides and Paraprofessionals	828,214	524,631		696,112
100 Salaries - All Other				38,372
Total Salaries (100)	8,927,946	9,630,908	-	10,398,985
210 Retirement	1,328,478	1,433,079		1,455,858
220 Social Security	682,988	736,764		795,522
240 Insurance (Health/Dental/Life)	1,581,139	1,902,311		2,334,283
200 Other Benefits				
Total Benefits (200)	3,592,605	4,072,154	-	4,585,663
300 Purchased Professional and Technical Services	72,283	96,850		139,243
400 Purchased Property Services				
500 Other Purchased Services	77,384	112,700		123,528
561 Tuition to Other School Districts Within the State	7,719	7,500		7,900
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	85,103	120,200	-	131,428
600 Supplies	421,166	412,170		533,284
641 Textbooks	1,597	12,500		12,500
Total Supplies (600)	422,763	424,670	-	545,784
700 Property (Instructional Equipment)	159,154	304,690		322,136
800 Other Objects	93,747	33,389		29,679
810 Dues and Fees				
Total Other Objects (800)	93,747	33,389	-	29,679
TOTAL INSTRUCTION (1000)	13,353,601	14,682,861	-	16,152,918
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel	-			
142 Salaries - Guidance Personnel	344,211	388,600		302,687
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other	12,000	16,000		16,000
Total Salaries (100)	356,211	404,600	-	318,687
210 Retirement	53,004	60,204		45,040
220 Social Security	27,250	30,952		23,156
240 Insurance (Health/Dental/Life)	63,085	79,918		9,793
200 Other Benefits				
Total Benefits (200)	143,339	171,074	-	77,989
300 Purchased Professional and Technical Services	27,078	27,250		30,250
400 Purchased Property Services				
500 Other Purchased Services	65	8,600		10,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	65	8,600	-	10,000
600 Supplies	859	11,700		11,350
700 Property	-	22,300		22,600
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	527,552	645,524	-	470,876

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32 Wasatch 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	161,028	135,000		142,425
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated	47,697	24,630		24,815
100	Salaries - All Other		89,074		
	Total Salaries (100)	208,725	248,704	-	167,240
210	Retirement	31,058	37,007		24,885
220	Social Security	15,967	19,026		12,794
240	Insurance (Health/Dental/Life)	36,966	49,124		37,541
200	Other Benefits				
	Total Benefits (200)	83,991	105,157	-	75,220
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	3,850			
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	3,850	-	-	-
600	Supplies				
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	-	-	-	-
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>296,566</b>	<b>353,861</b>	<b>-</b>	<b>242,460</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	166,452	227,218		270,171
115	Salaries - Supervisors and Directors	102,502	105,642		108,811
152	Salaries - Secretarial and Clerical	131,062	97,500		105,000
100	Salaries - All Other				
	Total Salaries (100)	400,016	430,360	-	483,982
210	Retirement	59,522	64,038		72,017
220	Social Security	30,601	32,923		37,025
240	Insurance (Health/Dental/Life)	70,843	85,004		108,641
200	Other Benefits				
	Total Benefits (200)	160,966	181,965	-	217,683
300	Purchased Professional and Technical Services	39,435	51,500		51,500
400	Purchased Property Services				
500	Other Purchased Services	34,519	73,250		92,445
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	34,519	73,250	-	92,445
600	Supplies	12,746	7,500		10,000
700	Property				
800	Other Objects	5,924	11,750		7,000
810	Dues and Fees	4,765			5,750
	Total Other Objects (800)	10,689	11,750	-	12,750
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>658,371</b>	<b>756,325</b>	<b>-</b>	<b>868,360</b>

## ANNUAL FINANCIAL REPORT

8/23/2005

32 Wasatch 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	696,387	729,549		772,730
152	Salaries - Secretarial and Clerical	351,678	388,743		314,279
100	Salaries - All Other				
	Total Salaries (100)	1,048,065	1,118,292	-	1,087,009
210	Retirement	155,952	166,402		161,747
220	Social Security	80,177	85,549		83,156
240	Insurance (Health/Dental/Life)	185,612	220,887		244,003
200	Other Benefits				
	Total Benefits (200)	421,741	472,838	-	488,906
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	11,453	12,000		12,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	11,453	12,000	-	12,000
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	TOTAL SCHOOL ADMINISTRATION (2400)	1,481,259	1,603,130	-	1,587,915
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	1,705	2,000		2,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,705	2,000	-	2,000
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	-	-	-	-
	Total Other Objects (800)	-	-	-	-
	TOTAL CENTRAL (2500)	1,705	2,000	-	2,000
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	513,464	530,200		543,657
100	Salaries - All Other	81,815	90,000		90,000
	Total Salaries (100)	595,279	620,200	-	633,657
210	Retirement	88,578	92,286		94,288
220	Social Security	45,539	47,445		48,475
240	Insurance (Health/Dental/Life)	106,290	122,503		142,238
200	Other Benefits				
	Total Benefits (200)	240,407	262,234	-	285,001
300	Purchased Professional and Technical Services				
400	Purchased Property Services	85,365	99,532		95,209
500	Other Purchased Services	145,699	111,382		85,242
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	145,699	111,382	-	85,242
600	Supplies	607,022	699,096		646,338
700	Property				
800	Other Objects	1,142	3,250		3,250
810	Dues and Fees				
	Total Other Objects (800)	1,142	3,250	-	3,250
	TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	1,674,914	1,795,694	-	1,748,697

# ANNUAL FINANCIAL REPORT

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32 Wasatch 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	14,808	13,845		14,537
171	Salaries - Supervisors	50,040	54,405		52,095
172	Salaries - Bus Drivers	258,625	271,232		282,873
173	Salaries - Mechanics and Other Garage Employees	62,892	65,416		74,099
174	Salaries - Other (Trainers, etc.)	89,272	94,975		101,040
	Total Salaries (100)	475,637	499,873	-	524,644
210	Retirement	69,464	86,760		78,067
220	Social Security	36,386	38,240		40,135
240	Insurance (Health / Accident / Life)	106,310	116,941		126,456
200	Other Benefits				
	Total Benefits (200)	212,160	241,941	-	244,658
400	Purchased Property Services	3,750			4,750
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	13,602	18,500		
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	953	4,750		
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	14,555	23,250	-	-
624	Motor Fuel	40,789	75,500		94,000
625	Natural Gas	7,027	7,800		8,625
626	Electricity	7,028	7,800		8,625
600	Other Supplies	67,446	68,700		102,950
	Total Supplies (600)	122,290	159,800	-	214,200
730	Equipment				25,000
732	School Buses	169,524	180,000		196,000
	Total Property (700)	169,524	180,000	-	221,000
890	Miscellaneous Expenditures				
891	Training	5,509	5,000		5,000
	Total Other Objects (800)	5,509	5,000	-	5,000
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>1,003,425</b>	<b>1,109,864</b>	<b>-</b>	<b>1,214,252</b>



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8/23/2005

32 Wasatch 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>2900 OTHER SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services	657.00			750.00
400 Purchased Property Services				
500 Other Purchased Services		750.00		-
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	750.00	-	-
600 Supplies				
700 Property				
800 Other Objects	14,043.00	12,500.00		12,500.00
810 Dues and Fees				
Total Other Objects (800)	14,043.00	12,500.00	-	12,500.00
TOTAL OTHER SUPPORT (2900)	14,700	13,250	-	13,250
TOTAL SUPPORT SERVICES (2000)	5,658,492	6,279,648	-	6,147,810
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	19,012,093	20,962,509	-	22,300,728

OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

# ANNUAL FINANCIAL REPORT

8/23/2005

32 Wasatch 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	6,624,453	7,181,236	-	8,037,940
3000 Total State	11,476,167	12,533,244	-	12,832,689
4000 Total Federal	1,257,832	1,248,029	-	1,430,099
<b>TOTAL REVENUES</b>	<b>19,358,452</b>	<b>20,962,509</b>	<b>-</b>	<b>22,300,728</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	12,011,879	12,952,937	-	13,614,204
200 Employee Benefits	4,855,209	5,507,363	-	5,975,120
300 Purchased Professional and Technical Services	139,453	175,600	-	221,743
400 Purchased Property Services	89,115	99,532	-	99,959
500 Other Purchased Services	296,949	351,432	-	333,115
600 Supplies	1,165,680	1,302,766	-	1,427,672
700 Property	328,678	506,990	-	565,736
800 Other Objects	125,130	65,889	-	63,179
<b>TOTAL EXPENDITURES</b>	<b>19,012,093</b>	<b>20,962,509</b>	<b>-</b>	<b>22,300,728</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE</b>	<b>346,359</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>346,359</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>211,615</b>	<b>557,974</b>		<b>557,974</b>
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	<b>557,974</b>	<b>557,974</b>	<b>-</b>	<b>557,974</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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32 Wasatch 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	207,030	225,406	-	378,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities	13,077	11,500		11,500
1900 Other Revenues From Local Sources	5,620	7,000		6,911
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>225,727</b>	<b>243,906</b>	<b>-</b>	<b>396,411</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115 Preschool-Handicapped	303,150	311,411		194,301
3209 Adult High School	54,838	54,549		59,260
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>357,988</b>	<b>365,960</b>	<b>-</b>	<b>253,561</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522 Preschool		48,526		44,905
4580 Adult Education	33,750	18,301		32,999
4900 Other Revenues From Federal Sources				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>33,750</b>	<b>66,827</b>	<b>-</b>	<b>77,904</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>617,465</b>	<b>676,693</b>	<b>-</b>	<b>727,876</b>

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32 Wasatch				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

## EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	268,004	372,821		426,293
210 Retirement	39,879	13,618		18,572
220 Social Security	20,502	28,521		32,611
240 Insurance (Health/Dental/Life)	6,363			
200 Other Benefits				
Total Benefits (200)	66,744	42,139	-	51,183
300 Purchased Professional and Technical Services	11,500	10,827		
400 Purchased Property Services				
500 Other Purchased Services	2,058	3,000		2,000
600 Supplies	7,877	6,000		8,900
700 Property		5,000		
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	356,183	439,787	-	488,376
3300 COMMUNITY SERVICES				
100 Salaries	92,778	97,500		99,500
210 Retirement	7,440	8,035		9,922
220 Social Security	7,098	7,459		7,612
240 Insurance (Health/Dental/Life)	9,912	10,956		12,216
200 Other Benefits				
Total Benefits (200)	24,450	26,450	-	29,750
300 Purchased Professional and Technical Services				
400 Purchased Property Services	1,831	1,750		2,500
500 Other Purchased Services	757	500		1,000
600 Supplies	97,216	105,706		101,750
700 Property		5,000		5,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	217,032	236,906	-	239,500
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	573,215	676,693	-	727,876

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

# ANNUAL FINANCIAL REPORT

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32 Wasatch				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	225,727	243,906	0	396,411
3000 Total State	357,988	365,960	-	253,561
4000 Total Federal	33,750	66,827	-	77,904
<b>TOTAL REVENUES</b>	<b>617,465</b>	<b>676,693</b>	<b>-</b>	<b>727,876</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	360,782	470,321	0	525,793
200 Employee Benefits	91,194	68,589	-	80,933
300 Purchased Professional and Technical Services	11,500	10,827	-	-
400 Purchased Property Services	1,831	1,750	-	2,500
500 Other Purchased Services	2,815	3,500	-	3,000
600 Supplies	105,093	111,706	-	110,650
700 Property	-	10,000	-	5,000
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>573,215</b>	<b>676,693</b>	<b>-</b>	<b>727,876</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE</b>	<b>44,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>44,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>98,777</b>	<b>143,027</b>		<b>143,027</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>143,027</b>	<b>143,027</b>	<b>-</b>	<b>143,027</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)


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32 Wasatch				
31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	2,452,067	2,519,939	-	3,076,288
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>2,452,067</b>	<b>2,519,939</b>	<b>-</b>	<b>3,076,288</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation	-			
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>2,452,067</b>	<b>2,519,939</b>	<b>-</b>	<b>3,076,288</b>

EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest	799,961	607,439		878,788
840 Redemption of Principal	2,590,000	1,910,000		2,195,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	2,500	2,500		2,500
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>3,392,461</b>	<b>2,519,939</b>	<b>0</b>	<b>3,076,288</b>

OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	2,452,067	2,519,939	-	3,076,288
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,452,067</b>	<b>2,519,939</b>	<b>-</b>	<b>3,076,288</b>
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	3,392,461	2,519,939	-	3,076,288
<b>TOTAL EXPENDITURES</b>	<b>3,392,461</b>	<b>2,519,939</b>	<b>-</b>	<b>3,076,288</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE</b>	<b>(940,394)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(940,394)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>2,792,877</b>	<b>1,852,483</b>		<b>1,852,483</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>1,852,483</b>	<b>1,852,483</b>	<b>-</b>	<b>1,852,483</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

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32 Wasatch				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	2,759,762	3,004,720	0	3,095,266
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	771,027	125,000		225,000
TOTAL REVENUES, LOCAL SOURCES	3,530,789	3,129,720	0	3,320,266
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	3,530,789	3,129,720	0	3,320,266

# ANNUAL FINANCIAL REPORT

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32 Wasatch				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

## EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	194,449	374,278		420,661
210 Retirement	28,934	55,692		62,594
220 Social Security	14,875	28,632		32,181
240 Insurance (Health/Dental/Life)	26,691	13,376		4,725
200 Other Benefits				
Total Benefits	70,500	97,700	0	99,500
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	1,972	5,000		5,000
600 Supplies	44,094	0		
700 Property		0		
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	311,015	476,978	0	525,161
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	0	517,500		12,500
641 Textbooks	127,574	138,261		144,483
Total Supplies (600)	127,574	655,761	0	156,983
730 Equipment	639,875	35,000		620,000
TOTAL INSTRUCTION (1000)	767,449	690,761	0	776,983
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	123,857	0		70,000
730 Equipment		57,500	0	57,500
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	123,857	57,500	0	127,500
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0



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32 Wasatch 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4501)	0	0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	891,306	748,261	0	904,483
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100 Salaries	25,307	25,000	0	25,000
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	96,292	60,000	0	25,000
400 Purchased Property Services	3,722	1,500	0	1,500
460 Construction and Remodeling	549,127	464,500	0	326,000
Total Property (400)	552,849	466,000	0	327,500
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements				
720 Buildings	1,762,755		0	9,944,641
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	1,762,755	0	0	9,944,641
800 Other Objects		57,500		0
830 Interest	19,761	1,295,981	0	353,481
840 Redemption of Principal	19,761	1,353,481	0	353,481
Total Other Objects (800)				
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	2,456,964	1,904,481	0	10,675,622
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	3,659,285	3,129,720	0	12,105,266

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32 Wasatch				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				8,785,000
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	8,785,000

## SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	3,530,789	3,129,720	-	3,320,266
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	3,530,789	3,129,720	-	3,320,266
EXPENDITURES BY OBJECT				
100 Salaries	219,756	399,278	-	445,661
200 Employee Benefits	70,500	97,700	-	99,500
300 Purchased Professional and Technical Services	96,292	60,000	-	25,000
400 Purchased Property Services	552,849	466,000	-	327,500
500 Other Purchased Services	1,972	5,000	-	5,000
600 Supplies	295,525	655,761	-	226,983
700 Property	2,402,630	92,500	-	10,622,141
800 Other Objects	19,761	1,353,481	-	353,481
TOTAL EXPENDITURES	3,659,285	3,129,720	-	12,105,266
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE	(128,496)	-	-	(8,785,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	8,785,000
NET CHANGE IN FUND BALANCE	(128,496)	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	334,153	205,657		205,657
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	205,657	205,657	-	205,657

### Explanation (5900 and Adjustment to Beginning Fund Balance)


32 Wasatch				
40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 40 BUILDING RESERVE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made: \_\_\_\_\_

Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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32 Wasatch 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1610 Sales to Students	386,891	425,825		465,668
1620 Sales to Adults				
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>386,891</b>	<b>425,825</b>	<b>0</b>	<b>465,668</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch	119,340	104,500		102,500
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>119,340</b>	<b>104,500</b>	<b>0</b>	<b>102,500</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement				
4572 Lunch Reimbursement (Free and Reduced Meals)	367,114	345,525		435,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement				
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>367,114</b>	<b>345,525</b>	<b>0</b>	<b>435,000</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>873,345</b>	<b>875,850</b>	<b>0</b>	<b>1,003,168</b>

EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries	337,412	352,974		380,482
210 Retirement	50,207	52,523		56,615
220 Social Security	25,812	27,003		29,107
240 Insurance (Health/Dental/Life)	66,501	69,565		84,902
200 Other Benefits				
<b>Total Benefits (200)</b>	<b>142,520</b>	<b>149,091</b>	<b>0</b>	<b>170,624</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services	2,961	4,500		6,000
500 Other Purchased Services	2,459	1,500		3,000
600 Non-Food Supplies	5,519	5,500		40,607
630 Food	320,308	350,285		390,455
<b>Total Supplies (600)</b>	<b>325,827</b>	<b>355,785</b>	<b>0</b>	<b>431,062</b>
700 Property	8,990	9,000		9,000
780 Depreciation - Enterprise Funds				
<b>Total Property (700)</b>	<b>8,990</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>
800 Other Objects	3,184	3,000		3,000
810 Dues and Fees				
<b>Total Other Objects (800)</b>	<b>3,184</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>823,353</b>	<b>875,850</b>	<b>0</b>	<b>1,003,168</b>

OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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32 Wasatch 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	386,891	425,825	-	465,668
3000 Total State	119,340	104,500	-	102,500
4000 Total Federal	367,114	345,525	-	435,000
<b>TOTAL REVENUES</b>	<b>873,345</b>	<b>875,850</b>	<b>-</b>	<b>1,003,168</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	337,412	352,974	-	380,482
200 Employee Benefits	142,520	149,091	-	170,624
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	2,961	4,500	-	6,000
500 Other Purchased Services	2,459	1,500	-	3,000
600 Supplies	325,827	355,785	-	431,062
700 Property	8,990	9,000	-	9,000
800 Other Objects	3,184	3,000	-	3,000
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>823,353</b>	<b>875,850</b>	<b>-</b>	<b>1,003,168</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	49,992	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	49,992	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	18,466	68,458		68,458
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	68,458	68,458	-	68,458

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	49,945			
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>49,945</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>49,945</b>	<b>0</b>	<b>0</b>	<b>0</b>

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32 wasatch	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				

## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects	36,213			
810 Dues and Fees				
Total Other Objects (800)	36,213	0	0	0
<b>TOTAL INSTRUCTION (1000)</b>	<b>36,213</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>36,213</b>	<b>0</b>	<b>0</b>	<b>0</b>



# ANNUAL FINANCIAL REPORT

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32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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## OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

## SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	49,945	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	49,945	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	36,213	-	-	-
TOTAL EXPENSES / EXPENDITURES	36,213	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	13,732	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	13,732	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	37,519	51,250		51,250
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	51,251	51,250	-	51,250

ExplanationL (5900 and Adjustment to Beginning Fund Balance)

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32 Wasatch SUMMARY - ALL FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
<b>REVENUES BY SOURCE</b>				
1000 Total Local	13,269,872	13,500,626	-	15,296,573
3000 Total State	11,953,495	13,003,704	-	13,188,750
4000 Total Federal	1,658,696	1,660,381	-	1,943,003
<b>TOTAL REVENUES</b>	<b>26,882,063</b>	<b>28,164,711</b>	<b>-</b>	<b>30,428,326</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	12,929,829	14,175,510	-	14,966,140
200 Employee Benefits	5,159,423	5,822,743	-	6,326,177
300 Purchased Professional and Technical Services	247,245	246,427	-	246,743
400 Purchased Property Services	646,756	571,782	-	435,959
500 Other Purchased Services	304,195	361,432	-	344,115
600 Supplies	1,892,125	2,426,018	-	2,196,367
700 Property	2,740,298	618,490	-	11,201,877
800 Other Objects	3,576,749	3,942,309	-	3,495,948
<b>TOTAL EXPENDITURES</b>	<b>27,496,620</b>	<b>28,164,711</b>	<b>-</b>	<b>39,213,326</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE</b>	<b>(614,557)</b>	<b>-</b>	<b>-</b>	<b>(8,785,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,785,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(614,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>3,493,407</b>	<b>2,878,849</b>	<b>-</b>	<b>2,878,849</b>
<b>Adjustments to Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>2,878,850</b>	<b>2,878,849</b>	<b>-</b>	<b>2,878,849</b>

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32 Wasatch

Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001825	3,466,321	.001800	3,773,996		.001720	3,946,286
Voted Leeway (53A-17a-133)	.000911	1,730,312	.000903	1,897,633		.001144	2,364,740
Board Leeway (53A-17a-134) (Class Size Re	.000400	759,742	.000396	813,562		.000400	927,447
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000260	493,832	.000258	537,665		.000253	567,772
Tort Liability (63-30-27)	.000010	18,994	.000010	20,680		.000010	21,495
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.003406</b>	<b>6,469,201</b>	<b>.003367</b>	<b>7,043,536</b>	<b>0</b>	<b>.003527</b>	<b>7,827,740</b>
<b>23 NON K-12 PROGRAMS FUND</b>							
Recreation (11-2-7)	.000109	207,030	.000108	225,406		.000189	378,000
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000109</b>	<b>207,030</b>	<b>.000108</b>	<b>225,406</b>	<b>0</b>	<b>.000189</b>	<b>378,000</b>
<b>31 DEBT SERVICE FUND</b>							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A	.001291	2,452,067	.001279	2,519,939		.001495	3,076,288
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.001291</b>	<b>2,452,067</b>	<b>.001279</b>	<b>2,519,939</b>	<b>0</b>	<b>.001495</b>	<b>3,076,288</b>
<b>32 CAPITAL PROJECTS FUND</b>							
Capital Outlay Foundation (53A-21-101 thru 105)							
10% of Basic (53A-17a-145)	.000741	1,407,422	.000734	1,532,345		.000720	1,578,522
Voted Capital (53A-16-110)	.000712	1,352,340	.000706	1,472,375		.000692	1,516,744
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.001453</b>	<b>2,759,762</b>	<b>.001440</b>	<b>3,004,720</b>	<b>0</b>	<b>.001412</b>	<b>3,095,266</b>
<b>TOTAL OF ALL FUNDS</b>							
<b>TOTALS - ALL FUNDS</b>	<b>.006259</b>	<b>11,888,060</b>	<b>.006194</b>	<b>12,793,601</b>	<b>0</b>	<b>.006623</b>	<b>14,377,294</b>